

CITY OF CINCINNATI

DATE: AUGUST 2010

TO: USERS OF THE CINCINNATI FINANCIAL SYSTEM

SUBJECT: MANUAL OF FUNDS AND BUDGETARY ACCOUNTS

This manual describes the official numerical coding structure to be used on all accounting transactions for the City of Cincinnati. It incorporates all account code changes and updates through August of 2010.

The coding structure of source documents should be consistent with the coding structure described in this manual. The manual is divided into five sections as listed below.

Section I A list of three digit fund numbers (FUND) classifying the funds as to their purpose and use.

Section II A list of three digit department code numbers (DEPT) identifying the department and/or agency generating the income or responsible for the expenditure or obligation reported on an accounting document. Unit coding and any two digit sub-unit coding is left to the discretion of each agency once the coding has been approved for use.

Section III A list of four digit revenue source account code numbers (RSRC).

Section IV A list of four digit object (expense) code numbers (OBJ).

Section V A list of four digit balance sheet account code numbers (BSA).

The fund, department, and unit number and either the revenue, expense, or balance sheet account number must be shown on all accounting documents.

CITY OF CINCINNATI

The standard account code format (the coding strip) which shall be used on all Citywide forms follows:

FUND	DEPT	UNIT	OBJ	PROG	TASK	ORD	(ACTV)	RPT
***	***	****	**	****	**	*****	*****	(****) ****

In addition to the fund, department, unit and object codes, those funds using the Project Accounting System require an additional code as the program number (PROG). Currently, the Project Accounting system is used for the Community Development Block Grant Fund (304), the Shelter Care Plus Program (410), the Home Investment Trust Fund (411), the Emergency Shelter Fund (445), the Housing Opportunities for People with Aids Fund (465), the Metropolitan Sewer District Capital Improvement Fund (704), the Water Works Capital Improvement Fund (756), and the Capital Projects Fund (980). The program number provides additional information concerning capital expenditures; the object code associated with the program number must therefor be in the 7600 series. The minimum number of digits to be used as a program number is 4. Agencies may opt to add up to three additional digits, to the program number, to indicate the phase (PHASE) of the project. Approved agencies may also use an eight digit task order (TASKORD) number to track costs at the job level.

The activity code (ACTV) shown on the coding strip can be used by agencies for tracking additional levels. It is currently used to track empowerment zone expenditures.

Some agencies may also use a seven digit reporting code (RPT) for additional tracking levels. This code should be placed after the activity code in the account coding strip.

The Account Coding Structure is under the jurisdiction of the Division of Accounts and Audits. All changes, additions, deletions, or any other change in the purpose or scope of an account must be requested by a letter addressed to the Finance Manager of Accounts and Audits with a copy addressed to the Manager of Budget and Evaluation.

For any additional information, call the Division of Accounts and Audits on extension 3221.

SECTION I

FUND ACCOUNT CODES

This list of three digit codes identifies the fund accounts of the City. The three digit code is used in the beginning of the account coding strip. Each fund is an independent entity with a self-balancing set of accounts recording financial activities. The funds are classified for the purpose of carrying out specific activities or

attaining certain objectives in accordance with special regulations, ordinances or statutes. The classification is shown in the Index below.

INDEX

<u>FUND</u>	<u>ACCOUNT NUMBER SERIES</u>
City Treasury	010
General	050
Enterprise	101-149
Debt Service	151-199
Internal Service	201-299
Special Revenue	301-599
Agency	601-699
Trust	701-749
Permanent Improvement	751-769
Special Assessment	791-799
Bond	801-899
Capital	901-980

CINCINNATI FINANCIAL SYSTEM
FUND ACCOUNT CODES

FUND NUMBER FUND TITLE

010 CITY TREASURER

050* GENERAL FUND

100 ENTERPRISE FUNDS

101* WATER WORKS
102* PARKING SYSTEM FACILITIES
103* DUKE ENERGY CONVENTION CENTER
104* LUNKEN AIRPORT
105* MUNICIPAL GOLF ACTIVITIES
107* STORMWATER MANAGEMENT

150 DEBT SERVICE: BOND REDEMPTION AND INTEREST

151* BOND RETIREMENT - CITY
156 ECONOMIC DEVELOPMENT REVENUE BONDS - FSW -TRUSTEE
157 ECONOMIC DEVELOPMENT REVENUE BONDS - CONVENTION PLACE
 MALL-TRUSTEE
158 ECONOMIC DEVELOPMENT REVENUE BONDS - SAKS/RACE TRUSTEE
159 ECONOMIC DEVELOPMENT REVENUE BONDS - CONVERGYS TR

160 DEBT SERVICE: BOND REDEMPTION AND INTEREST (CON'T)

161 MSD DEBT SERVICE - TRUSTEE - MULTI SERIES
162
163 WATER WORKS - TRUSTEE - DEBT SERVICE 2001, 2003, 2005
164 MADISON CIRCLE TRUST
165 URBAN RENEWAL INCREMENT BONDS - ELSINORE PROPERTY
 ACQUISITION - TRUSTEE
167 COLUMBIA SQUARE TRUST
168 BALDWIN TRUST
169 KEYSTONE TRUST

200 INTERNAL SERVICE FUNDS

201 PRINTING SERVICES/ STORES
202 FLEET SERVICES
204 WATER WORKS STORES - MATERIALS
206 METROPOLITAN SEWER DISTRICT STORES
207 RECREATION STORES
208 HEALTH STORES

CINCINNATI FINANCIAL SYSTEM
FUND ACCOUNT CODES

FUND NUMBER	FUND TITLE
209	PROPERTY MANAGEMENT
210	HIGHWAY MAINTENANCE STORES
211	TRAFFIC ENGINEERING STORES
212	EMPLOYEE SAFETY AND RISK MANAGEMENT
213	WORKER'S COMPENSATION
214	WATER WORKS STORES - CHEMICALS
300	SPECIAL REVENUE FUNDS
301*	STREET CONSTRUCTION, MAINTENANCE AND REPAIR
302*	INCOME TAX - INFRASTRUCTURE
303*	PARKING METER
304*	COMMUNITY DEVELOPMENT BLOCK GRANT
306*	MUNICIPAL MOTOR VEHICLE LICENSE TAX
307	CONVENTION CENTER EXPANSION TAX
308	CITIZENS SUMMER JOBS
310	EMPLOYEE RELATIONS
311	WATER WORKS ACTIVITY
312	DONATED TIME BANK - CATASTROPHIC ILLNESS
314	SPECIAL EVENTS
315	FOUNTAIN SQUARE PAVILION
316	OKTOBERFEST SOFT DRINK BOOTH
317	URBAN DEVELOPMENT - PROPERTY OPERATIONS
318*	SAWYER POINT
319	CONTRIBUTIONS FOR RECREATION PURPOSES
320	CENTER HILL - CROSLEY FIELD TRUST
321	KROGER TRUST
323*	RECREATION SPECIAL ACTIVITIES
324	RECREATION FEDERAL GRANT PROJECTS
326	PARK DONATIONS AND SPECIAL ACTIVITY
327	W. M. AMPT FREE CONCERTS
328	GROESBECK ENDOWMENTS
329	CINCINNATI RIVERFRONT PARK
330	PARK LODGE/PAVILION DEPOSITS
331	POLICE EDUCATION
332	KROHN CONSERVATORY
333	KROHN CONSERVATORY - TRUST
334	COLUMBIA PARKWAY GREENWAY FUND
336	TELECOMMUNICATIONS SERVICE

*Denotes an appropriated fund

CINCINNATI FINANCIAL SYSTEM
FUND ACCOUNT CODES

FUND NUMBER	FUND TITLE
337	EAST END WALKWAY TRUST FUND
338	CITY PLANNING DEPARTMENT GRANTS
340	CENTENNIAL OPERATIONS
341	SAFE PATHWAYS PROGRAM
342	NEW CITY BUILDINGS OPERATIONS
343	FIRE SAFETY EDUCATION
344	COURT STREET MAINTENANCE
345	JUSTICE ASSISTANCE GRANT
346	UNIVERSAL HIRING PROGRAM GRANT
347	HAZARD ABATEMENT
348	WESTERN CORRIDOR SAFE CITY PROJECT
349	URBAN RENEWAL DEBT RETIREMENT
350	PUBLIC HEALTH RESEARCH
353	HOME HEALTH SERVICES
354	HOUSEHOLD SEWAGE TREATMENT FEES
356	CONTINUING PROFESSIONAL TRAINING
359	CINCINNATI - BLUE ASH AIRPORT - PROPERTY ACQUISITION
360	CINCINNATI - BLUE ASH AIRPORT - PROPERTY OPERATION
361	LOCAL LAW ENFORCEMENT BLOCK GRANT - JAG
362	CINCINNATI - BLUE ASH AIRPORT - IMPROVEMENT
363	SOLID WASTE DISPOSAL CONTROL
364	911 CELL PHONE FEES
365	JUSTICE ASSISTANCE GRANT '09
366	HANDGUN LOCK GIVEAWAY INITIATIVE
367	CRIMINAL ACTIVITY FORFEITURE - FEDERAL
368	LAW ENFORCEMENT GRANT
369	CRIMINAL ACTIVITY FORFEITURE - STATE
370	DRUG OFFENDER FINES
371	
372	DRIVING UNDER THE INFLUENCE ENFORCEMENT
373	IRS FORFEITURE
375	2007 JUSTICE ASSISTANCE GRANT
376	ANTI-PROSTITUTION FUND
377	CITIZEN SAFETY FUND
378	SEXUALLY TRANSMITTED DISEASES
379	STD/HIV PREVENTION TRAINING
380	LEAD POISONING CONTROL
381	CINCINNATI ABATEMENT PROJECT

*Denotes an appropriated fund

CINCINNATI FINANCIAL SYSTEM
FUND ACCOUNT CODES

FUND NUMBER	FUND TITLE
382	CINCINNATI ON THE MOVE
383	PUBLIC SAFETY ACTIVITIES
384	SEWERS ACTIVITY
385	ENVIRONMENTAL BENEFITS
386	EMPOWERMENT ZONE
387	LEAD HAZARD CONTROL RESEARCH GRANT
388	DEVELOPMENT PROJECTS GRANT FUND
389	COMMUNICATIONS AND MARKETING ACTIVITIES
390	FIRE EDUCATION
391	WOMEN AND INFANTS FOOD GRANT PROGRAM
393	METROPOLITAN MEDICAL RESPONSE SYSTEM - CONTRACT FUNDS
394	STATE HEALTH PROGRAM INCOME
395*	HEALTH SERVICES
396	COUNCIL LOBBYING
397	ENVIRONMENTAL CRIMES
400	SPECIAL REVENUE FUNDS
403	YEATMAN'S COVE PARK TRUST
405	MARKET FACILITIES
410	SHELTER PLUS CARE PROGRAM
411	HOME INVESTMENT TRUST
412	FOOD SERVICE LICENSE FEES
413	SWIMMING POOL LICENSE FEES
414	INFECTIOUS WASTE
415	IMMUNIZATION ACTION PLAN
418	FEDERAL HEALTH PROGRAM INCOME
420	PUBLIC EMPLOYEE ASSISTANCE PROGRAM
424*	CABLE COMMUNICATIONS
425	HEART HEALTH IN HAMILTON COUNTY PROJECT
427	LITTER CONTROL
428	URBAN FORESTRY
429	PROSECUTOR'S MINOR DISPUTE
430	HUD 108 DEMONSTRATION LOAN
431	LOCAL GOVERNMENT SERVICES GRANT
432	
433	SPECIAL EMPLOYMENT AND TRAINING GRANT
434	HISTORIC EASEMENT PROGRAM

*Denotes an appropriated fund

CINCINNATI FINANCIAL SYSTEM
FUND ACCOUNT CODES

FUND NUMBER FUND TITLE

435	
436	ENVIRONMENTAL STUDIES
438	NEIGHBORHOOD STABILIZATION PROGRAM
444	ARMLEDER PROJECTS
445	EMERGENCY SHELTER
446	HEALTH NETWORK
447	HUMAN SERVICES GRANT
448	HEALTH CARE SERVICES FOR THE HOMELESS
449	CINCINNATI AREA GEOGRAPHIC INFORMATION SYSTEM (CAGIS)
451	CUSTOMER SERVICE CENTERS
453	BROWNFIELDS ENVIRONMENTAL GRANT
454	METROPOLITAIN MEDICAL RESPONSE - GRANT FUNDS
455	CONTRIBUTIONS FOR STREETCAR PURPOSES
456	PUBLIC SAFETY SPECIAL PROJECTS
457	COUNTY LAW ENFORCEMENT APPLIED REGIONALLY (CLEAR)
461	FEMA GRANT
462	PARENTAL RESPONSIBILITY GRANT
463	TEMPORARY ASSISTANCE NEEDY FAMILIES
464	WORKFORCE ACT
465	HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS
466	DISASTER RECOVERY GRANT
467	FEMA FLOOD MITIGATION GRANT
468	AVONDALE EQUIVALENT FUND
469	HAZARDOUS MATERIAL RECOVERY
471	TEMPORARY ASSISTANCE NEEDY FAMILIES - OHIO OPTION
472	FIRE GRANTS
473	
474	BROWNSFIELD DEMONSTRATION PILOT
475	LAW DEPARTMENT GRANTS
476	UASI GRANT
478	JUSTICE ASSISTANCE GRANT
479	FEMA - WINDSTORM '08
480	QUEENSGATE SOUTH/SPUR DISTRICT EQUIVALENT FUND
481	DOWNTOWN SOUTH/RIVERFRONT EQUIVALENT FUND
482	DOWNTOWN/OTR WEST EQUIVALENT FUND
483	DOWNTOWN/OTR EAST EQUIVALENT FUND
484	CENTER HILL-CARTHAGE/SPUR DISTRICT EQUIVALENT FUND
485	WALNUT HILLS EQUIVALENT FUND

*Denotes an appropriated fund

CINCINNATI FINANCIAL SYSTEM
FUND ACCOUNT CODES

FUND NUMBER	FUND TITLE
486	EAST WALNUT HILLS EQUIVALENT FUND
487	CUF/HEIGHTS EQUIVALENT FUND
488	CORRYVILLE EQUIVALENT FUND
489	BOND HILL EQUIVALENT FUND
490	EVANSTON EQUIVALENT FUND
491	MUNICIPAL PUBLIC IMPROVEMENT EQUIVALENT FUND - CENTER OF CI
492	WEST PRICE HILL EQUIVALENT FUND
493	PRICE HILL EQUIVALENT FUND
494	EAST PRICE HILL EQUIVALENT FUND
495	LOWER PRICE HILL EQUIVALENT FUND
496	WESTWOOD 1 EQUIVALENT FUND
497	WESTWOOD 2 EQUIVALENT FUND
498	MAIDISONVILL EQUIVALENT FUND
499	OAKLEY EQUIVALENT FUND
500	ARRA GRANTS
501	JUSTICE ASSISTANCE GRANT - ARRA
502	AMERICAN RECOVERY AND REINVESTMENT ACT GRANTS
600	AGENCY FUNDS
601	PREPAID PROPERTY SETTLEMENT COSTS
603	PREPAYMENT FOR SERVICE TO BE PERFORMED
604	UNCLASSIFIED RECEIPTS
605	UNDISTRIBUTED CITY INCOME TAX
606	HOSPITAL CARE WITHHOLDING
608	FEDERAL TAXES WITHHOLDING
609	CITY INCOME TAX WITHHOLDING
610	UNITED WAY WITHHOLDING
611	UNION DUES WITHHOLDING
612	STATE PENSION SYSTEMS WITHHOLDING
613	CREDIT UNION EMPLOYEE WITHHOLDING
614	EMPLOYEE SALARY WITHHOLDING
615	OHIO SALES TAX DEPOSITS
616	FIRE INSURANCE ESCROW
617	ADMISSIONS TAX BONDS
618	TOWING CHARGES - PRIVATE OPERATORS
619	STATE FOOD SERVICE DEPOSITS
621	STATE CHILD ABUSE DEPOSITS
622	STATE SWIMMING POOL DEPOSITS

*Denotes an appropriated fund

CINCINNATI FINANCIAL SYSTEM
FUND ACCOUNT CODES

FUND NUMBER	FUND TITLE
623	STREET RESTORATION
624	REVIEWING ENGINEERING DETAIL OF UNDEDICATED STREETS
625	INSPECTION PRIVATE STREETS AND SEWERS
626	UNCLAIMED WAGES AND OTHER PAYMENTS
627	DEFERRED COMPENSATION WITHHOLDING
628	STATE INCOME TAX WITHHOLDING
629	POLICE COMPENSATORY TIME RESERVE
630	CABLE ACCESS CHANNEL MANAGEMENT
631	BUILDINGS CODES SALES
632	LOCAL AND SCHOOL WITHHOLDING
634	BUILDINGS ESCROW DEPOSITS
635	BUILDINGS STATE SURCHARGE
636	FLEXIBLE BENEFITS DEPOSITS
637	FEDERAL EMERGENCY MANAGEMENT AGENCY REIMBURSEMENTS
638	OTHER CITY DEPOSITS
639	POLICE PROPERTY ROOM DEPOSITS
700	TRUST FUNDS
701*	METROPOLITAN SEWER DISTRICT OF GREATER CINCINNATI
702	REGIONAL COMPUTER CENTER
704	METROPOLITAN SEWER DISTRICT CAPITAL IMPROVEMENTS
705	MSD CONSTRUCTION
706	AMPT TRUST
707	GROESBECK TRUST
708	SCHMIDLAP TRUST
709	JOANNA PETERS TRUST
711	RISK MANAGEMENT
715	CONVENTION FACILITY AUTHORITY
720	TRUST ACCOUNT AGREEMENTS
721	CENTER HILL - CROSLEY FIELD COMPLEX - TRUSTEE
749	RETIREMENT SYSTEM
750	PERMANENT IMPROVEMENT FUNDS
751	RECREATION
752	PARK BOARD

*Denotes an appropriated fund

CINCINNATI FINANCIAL SYSTEM
FUND ACCOUNT CODES

FUND NUMBER	FUND TITLE
753	EXPRESSWAYS/GATEWAYS
754	WORKING CAPITAL RESERVE
756	WATER WORKS CAPITAL
757	MISCELLANEOUS
758	INCOME TAX
759*	INCOME TAX - TRANSIT
760	PERMANENT IMPROVEMENT FUNDS
761	SPECIAL HOUSING TRUST
762	URBAN REDEVELOPMENT TAX INCREMENT EQUIVALENT
790	SPECIAL ASSESSMENT FUNDS
791	SIDEWALKS
792	FORESTRY
793	BOULEVARD LIGHT ENERGY AND MAINTENANCE (BLEM)
794	PRIVATE STREET DEDICATION
795	DOWNTOWN SPECIAL IMPROVEMENT DISTRICT
800	BOND FUNDS
800 ****	STREET IMPROVEMENT
801 ****	RECREATION IMPROVEMENT
802 ****	PARKS IMPROVEMENT
803 ****	PUBLIC BUILDINGS IMPROVEMENTS
804 ****	URBAN REDEVELOPMENT
805 ****	AUTOMOTIVE AND OTHER EQUIPMENT
812	PENSION BOND
814	FLOOD DEFENSE
815	JUDGEMENT BOND
821 ***	PUBLIC BUILDINGS IMPROVEMENTS
822 ***	URBAN REDEVELOPMENT/DEVELOPMENT
823 ***	AUTOMOTIVE AND OTHER EQUIPMENT
824 ***	RECREATION IMPROVEMENT
825 ***	PARKS IMPROVEMENT
826 ***	STREET IMPROVEMENT
827 ***	PARKING FACILITIES
833	EXPRESSWAYS - CONSTRUCTION
834	STREET IMPROVEMENT

*Denotes an appropriated fund

CINCINNATI FINANCIAL SYSTEM
FUND ACCOUNT CODES

FUND NUMBER	FUND TITLE
838	GRADE CROSSING ELIMINATION
841	SEWER IMPROVEMENT
843	SEWER IMPROVEMENT
844	SEWER IMPROVEMENT
845	TOPOGRAPHY SURVEY
846	STORMWATER IMPROVEMENT
852	URBAN RENEWAL - TAX INCREMENT
857	STREET IMPROVEMENT URBAN RENEWAL
858	STREET IMPROVEMENT
859	PUBLIC SAFETY IMPROVEMENT
860	PARK AND RECREATION IMPROVEMENT
861	PUBLIC BUILDING IMPROVEMENT
862	URBAN DEVELOPMENT
864	AUTOMOTIVE AND OTHER EQUIPMENT
867	AIRPORT IMPROVEMENT
868	PARKING FACILITIES
870 **	STREET IMPROVEMENT
871 **	RECREATION IMPROVEMENT
872 **	PARKS IMPROVEMENT
873 **	PUBLIC BUILDINGS IMPROVEMENT
874 **	URBAN REDEVELOPMENT IMPROVEMENTS

**Taxable Bond Anticipation Notes dedicated to infrastructure supported by railway rents.

***Income Tax Supported Debt

**** Taxable Bond Anticipation Notes

800	BOND FUNDS (CON'T)
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880	URBAN RENEWAL SPECIAL OBLIGATION REVENUE
881	URBAN DEVELOPMENT IMPROVEMENT - TAXABLE
893	WATER WORKS IMPROVEMENT 03
894	WATER WORKS IMPROVEMENT 05
895	WATER WORKS IMPROVEMENT 07
896	WATER WORKS IMPROVEMENT 09

900	CAPITAL FUNDS
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980	CAPITAL PROJECTS
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*Denotes an appropriated fund

SECTION II

DEPARTMENT CODES

This listing of three digit department codes is used as the second group in the account coding strip. The department code identifies the Department/Division initiating the accounting document.

In addition, a four digit unit code follows the department code to provide further information for reporting purposes. The description of the unit coding can be found on the Cincinnati Financial System (CFS) by querying page for units (UNIT) for the current year.

A two-digit sub-unit (SUNIT) code may also be used after the unit code to meet more detailed reporting and tracking needs.

For budgeting purposes each unit code is rolled up to a Bureau code (BURE). The expense budgets and budget reporting are at the bureau level.

In 2008, another rollup from unit code was defined by Budget. The three digit Section code (SEC) was defined for Program Budgeting Groups.

The bureaus and sections associated with a unit can be found on the unit table for a specific unit under rollup. There are tables that list all bureaus and sections by year and by department.

Department

Department of Transportation and Engineering	23X
Division of Engineering	xx3

Unit

Sidewalks	0400
Complete Department Code	233 0400

CINCINNATI FINANCIAL SYSTEM
DEPARTMENT CODES

<i>DEPT.</i>	<i>ACCOUNT NAME</i>
010	CITY COUNCIL
011	COUNCILMEMBER LESLIE GHIZ
013	COUNCILMEMBER JEFF BERDING
014	COUNCILMEMBER CHRIS MONZEL
016	COUNCILMEMBER GREG HARRIS
017	COUNCILMEMBER WENDAL YOUNG
019	COUNCILMEMBER DAVID CROWLEY
022	COUNCILMEMBER LAKETA COLE
023	COUNCILMEMBER CECIL THOMAS
025	COUNCILMEMBER CHARLIE WINBURN
027	COUNCILMEMBER LAURE QUINLIVAN
028	COUNCILMEMBER CHRIS BORTZ
029	COUNCILMEMBER ROXANNE QUALLS
030	OFFICE OF THE MAYOR
040	OFFICE OF THE CLERK OF COUNCIL
060	CONVENTION FACILITY AUTHORITY
061	CONVENTION FACILITY AUTHORITY
080	SORTA
081	SORTA OPERATIONS
090	REGIONAL COMPUTER CENTER
100	OFFICE OF THE CITY MANAGER
101	OFFICE OF THE CITY MANAGER
102	BUDGET & EVALUATION

CINCINNATI FINANCIAL SYSTEM
DEPARTMENT CODES

<i>DEPT.</i>	<i>ACCOUNT NAME</i>
191	WEST REGION
192	EAST REGION
193	CENTRAL REGION
194	MAINTENANCE
195	GOLF
196	SENIORS & SPECIAL POP
197	ATHLETICS
198	WATERFRONT
199	SUPPORT SERVICES
200	DEPARTMENT OF PARKS
201	OFFICE OF DIRECTOR
202	DIVISION OF OPERATIONS AND FACILITY MANAGEMENT
203	DIVISION OF ADMINISTRATION AND PROGRAM SERVICES
222	DEPARTMENT OF POLICE
224	DEPARTMENT OF FIRE
230	DEPARTMENT OF TRANSPORTATION AND ENGINEERING
231	OFFICE OF THE DIRECTOR
232	DIVISION OF TRANSPORTATION PLANNING
233	DIVISION OF ENGINEERING
234	DIVISION OF AVIATION
239	DIVISION OF TRAFFIC ENGINEERING
240	
243	DIVISION OF CONVENTION CENTER
248	DIVISION OF PARKING FACILITIES
250	DEPARTMENT OF PUBLIC SERVICES

CINCINNATI FINANCIAL SYSTEM
DEPARTMENT CODES

<i>DEPT.</i>	<i>ACCOUNT NAME</i>
251	OFFICE OF THE DIRECTOR
252	DIVISION OF TRAFFIC AND ROAD OPERATIONS
253	DIVISION OF NEIGHBORHOOD OPERATIONS
255	DIVISION OF CITY FACILITY MANAGEMENT
256	DIVISION OF CITY FLEET SERVICES
260	DEPARTMENT OF PUBLIC HEALTH
261	OFFICE OF THE COMMISSIONER
262	DIVISION OF TECHNICAL RESOURCES
263	DIVISION OF COMMUNITY HEALTH SERVICES
264	DIVISION OF PRIMARY HEALTH CARE - PROGRAMS
265	DIVISION OF PRIMARY HEALTH CARE - CENTERS
266	DIVISION OF SCHOOL & ADOLESCENT HEALTH
300	DEPARTMENT OF WATER WORKS
301	DIVISION OF BUSINESS SERVICES
302	DIVISION OF COMMERCIAL SERVICES
303	DIVISION OF WATER SUPPLY
304	DIVISION OF WATER DISTRIBUTION
305	DIVISION OF WATER QUALITY AND TREATMENT
306	DIVISION OF ENGINEERING
307	DIVISION OF INFORMATION TECHNOLOGY
309	DEBT SERVICE
400	DEPARTMENT OF SEWERS
410	OFFICE OF THE DIRECTOR/STORMWATER
420	DIVISION OF WASTEWATER ENGINEERING
421	PROJECT DELIVERY
430	DIVISION OF WASTEWATER ADMINISTRATION
440	DIVISION OF WASTEWATER TREATMENT

CINCINNATI FINANCIAL SYSTEM
DEPARTMENT CODES

<i>DEPT.</i>	<i>ACCOUNT NAME</i>
441	OFFICE OF SUPERINTENDENT
442	MILLCREEK SECTION
443	LITTLE MIAMI SECTION
444	MUDDY CREEK SECTION
445	SYCAMORE SECTION
446	TAYLOR CREEK SECTION
447	POLK RUN SECTION
449	MAINTENANCE SECTION
450	DIVISION OF WASTEWATER COLLECTION
460	DIVISION OF INDUSTRIAL WASTE
470	DIVISION OF PLANNING & PROGRAM MANAGEMENT
480	DIVISION OF PROCESS QUALITY IMPROVEMENT
490	DEBT SERVICE
491	REFUNDING BOND ESCROW
492	BOND REDEMPTION
493	EXPENSE ACCOUNT
496	RESERVE AND RESTRICTED
497	REPLACEMENT AND IMPROVEMENT
498	SURPLUS
499	REFUNDING NOTE ESCROW
800	NON-CITY DEPARTMENTS
880	DEBT SERVICE REQUIREMENTS
881	BOND FUND - PRINCIPAL AND INTEREST
882	CONSTRUCTION FUND
883	SURPLUS
884	PURCHASE DEPOSITS
885	SALES
886	SPECIAL REDEMPTION
900	NON-DEPARTMENTAL ACCOUNTS
910	EMPLOYEE BENEFITS
910	EMPLOYEE HOSPITAL CARE
910	AFSCME DENTAL AND VISION CARE
910	MANAGEMENT DENTAL AND VISION CARE

CINCINNATI FINANCIAL SYSTEM
DEPARTMENT CODES

<i>DEPT.</i>	<i>ACCOUNT NAME</i>
910	MEDICARE TAX
910	MANAGEMENT LIFE INSURANCE
911	CONTRIBUTION TO CITY PENSION
912	CONTRIBUTION TO STATE PENSION
913	CONTRIBUTION TO POLICE PENSION
914	CONTRIBUTION TO FIRE PENSION
919	PUBLIC EMPLOYEES ASSISTANCE PROGRAM
920	EMPLOYEE BENEFITS (CONTINUED)
921	WORKERS' COMPENSATION INSURANCE
922	POLICE AND FIRE FIGHTERS' INSURANCE
923	STATE UNEMPLOYMENT COMP
924	LUMP SUM PAYMENTS
927	CITY COUNCIL STAFF BENEFITS
940	GOVERNMENTAL AND PROFESSIONAL SERVICES
941	AUDIT & EXAMINERS FEES
942	HAMILTON CO. AUDITOR & TREASURER FEES
943	COUNTY CLERK FEES
944	GENERAL FUND OVERHEAD
945	INDIRECT COSTS
946	ELECTION EXPENSE
900	NON-DEPARTMENTAL ACCOUNTS (CON'T)
950	MISCELLANEOUS ACCOUNTS
951	JUDGMENTS AGAINST THE CITY
953	MEMBERSHIPS & PUBLICATIONS
954	SPECIAL INVESTIGATIONS/ STUDIES
955	COLLABORATIVE POLICING EFFORT
956	PROPERTY INSURANCE
957	MAYOR'S OFFICE OBLIGATIONS
958	JUSTICE DEPT. POLICING EFFORT
959	MANAGER'S OFFICE OBLIGATIONS
960	MISCELLANEOUS ACCOUNTS (CONTINUED)
961	
962	
963	DOWNTOWN SPECIAL IMPROVEMENT DISTRICT

CINCINNATI FINANCIAL SYSTEM
DEPARTMENT CODES

<i>DEPT.</i>	<i>ACCOUNT NAME</i>
965	CINCINNATI PUBLIC SCHOOL RESERVE
966	CINCINNATI MUSIC HALL
967	
968	PORT AUTHORITY GREATER CINCINNATI DEVELOPMENT
969	PROPERTY INVESTMENT REIMBURSEMENT AGREEMENTS (PIRAS
970	MISCELLANEOUS ACCOUNTS (CONTINUED)
980	CAPITAL OUTLAY ACCOUNTS
981	MOTORIZED AND CONSTRUCTION EQUIPMENT
982	OFFICE AND TECHNICAL EQUIPMENT
990	RESERVE FOR CONTINGENCIES
999	REVENUE ESTIMATE AGENCY

SECTION III

REVENUE SOURCE ACCOUNT CODES

All revenue is classified by category and class. The account number is composed of four digits. In most cases, the first two digits designate the category of revenue.

On all reports of revenue transactions the fund, department, unit, and revenue source code numbers must be used. The revenue source code number is the fourth grouping of numbers in the account coding strip.

Examples:

1. General Fund - License & Permits - Limousine is coded 050 x 134 x 0000 x 8213

2. Lunken Airport - Hanger Rental at Lunken Airport is coded 104 x 234 x 0100 x 8881

The use of "NOC" signifies "Not Otherwise Classified"

REVENUE SOURCE CODE

Revenue Category will be used at the major reporting level for revenues.

8100 =	TAXES
8200 =	LICENSES AND PERMITS
8300 =	LICENSES AND PERMITS
8400 =	COURTS AND USE OF MONEY AND PROPERTY
8500 =	REVENUE FROM OTHER AGENCIES
8600 =	CHARGES FOR CURRENT SERVICES
8700 =	CHARGES FOR CURRENT SERVICES
8800 =	MUNICIPAL ENTERPRISES
8900 =	MISCELLANEOUS REVENUE

Revenue Class will be used as an intermediate reporting level for revenue.

8100 =	TAXES
8110 =	GENERAL PROPERTY
8120 =	PAYMENTS IN LIEU OF TAXES
8130 =	CITY TAXES
8140 =	PAYMENTS IN LIEU OF TAXES
8150 =	ADMISSIONS (ATHLETICS)
8160 =	ADMISSIONS (ENTERTAINMENT)
8170 =	ADMISSIONS (RECREATION)
8200 =	LICENSES AND PERMITS
8210 =	FOR STREET USE (MOTOR VEHICLE LICENSE)
8220 =	FOR STREET USE (STREET PRIVILEGES - PERMITS)
8230 =	HEALTH LICENSES AND PERMITS - COMMERCIAL
8240 =	HEALTH LICENSES AND PERMITS - FOOD
8270 =	POLICE AND PROTECTIVE LICENSES AND PERMITS
8280 =	POLICE AND PROTECTIVE LICENSES AND PERMITS
8300 =	LICENSES AND PERMITS
8310 =	BUSINESS AND MERCHANDISING LICENSES AND PERMITS
8320 =	AMUSEMENT LICENSES

8330 = AMUSEMENT LICENSES
8340 = PROFESSIONAL AND OCCUPATIONAL LICENSES
8350 = PROFESSIONAL AND OCCUPATIONAL LICENSES
8380 = BUILDING STRUCTURE AND EQUIPMENT PERMITS
8400 = COURTS AND USE OF MONEY AND PROPERTY
8410 = FINES, FORFEITS AND PENALTIES
8420 = RENTS AND INVESTMENTS
8430 = GENERAL CONCESSIONS AND COMMISSIONS
8440 = SOUTHERN RAILWAY PROPERTY
8450 = ACCOUNTS RECEIVABLE CHARGES
8500 = REVENUE FROM OTHER AGENCIES
8510 = PROPORTIONATELY SHARED STATE TAXES
8520 = STATE GRANTS IN AID
8530 = STATE GRANTS IN AID
8540 = FEDERAL GRANTS IN AID
8550 = FEDERAL GRANTS IN AID
8560 = PAYMENTS FROM OTHER GOVERNMENTAL UNITS
8570 = REVENUE FROM PRIVATE SOURCES
8580 = REVENUE FROM PRIVATE SOURCES
8600 = CHARGES FOR CURRENT SERVICES
8610 = GENERAL GOVERNMENT
8650 = RECREATION - GOLF COURSES
8660 = RECREATION (AIRPORT PLAYFIELD)
8670 = RECREATION (OTHER ACTIVITIES)
8680 = PARKS
8690 = PUBLIC SAFETY
8700 = CHARGES FOR CURRENT SERVICES
8710 = PUBLIC SAFETY
8720 = GENERAL SERVICES
8730 = PUBLIC HEALTH
8750 = GENERAL SERVICES
8760 = BUILDINGS AND INSPECTIONS
8780 = PUBLIC SERVICES
8790 = RECREATION - BOAT RAMPS
8800 = MUNICIPAL ENTERPRISES
8820 = CONVENTION - EXPOSITION CENTER
8830 = WATER WORKS
8840 = WATER WORKS
8850 = METROPOLITAN SEWER DISTRICT
8860 = METROPOLITAN SEWER DISTRICT
8870 = STORMWATER MANAGEMENT
8880 = AIRPORTS - RENTS AND CHARGES
8890 = PARKING FACILITIES
8900 = MISCELLANEOUS REVENUE
8910 = MISCELLANEOUS REVENUE
8920 = MISCELLANEOUS REVENUE
8930 = MISCELLANEOUS REVENUE
8940 = COMMUNITY SERVICES LOAN REVENUE
8950 = ECONOMIC DEVELOPMENT LOAN REVENUE

CINCINNATI FINANCIAL SYSTEM
REVENUE SOURCE CODES

CODE	REVENUE ACCOUNT
8100	TAXES
8110	GENERAL PROPERTY
8111	REAL PROPERTY TAX
8112	TANGIBLE PERSONAL PROPERTY TAX
8113	PUBLIC UTILITY PROPERTY TAX REIMBURSEMENT
8120	PAYMENT IN LIEU OF TAXES
8121	STAR BANK
8122	WESTIN HOTEL
8123	HYATT HOTEL
8124	SAK'S
8125	ELSinORE
8126	FOUNTAIN SQUARE WEST
8127	OAKLEY NORTH
8128	TIF DISTRICT PILOT
8129	303 BROADWAY
8130	CITY TAXES
8131	CITY INCOME
8132	TRANSIENT OCCUPANCY - 1.5%
8133	TRANSIENT OCCUPANCY - 1%
8140	PAYMENTS IN LIEU OF TAXES
8141	METROPOLITAN HOUSING
8142	PNC BANK
8143	ATRIUM 1 BLOCK N
8144	ADAMS LANDING
8145	255 FIFTH LIMITED PARTNERSHIP
8146	312 WALNUT
8147	312 ELM ENQUIRER BLDG
8148	SHILLITO LOFTS
8149	RACE ST. DEVELOPMENT
8150	ADMISSION (ATHLETICS)
8151	BASEBALL
8152	BASKETBALL

CINCINNATI FINANCIAL SYSTEM
REVENUE SOURCE CODES

CODE	REVENUE ACCOUNT
	8153 FOOTBALL
	8154 WRESTLING AND BOXING
	8155 HOCKEY
	8159 ADMISSIONS (ATHLETICS), N O C
8160	ADMISSION (ENTERTAINMENT)
	8161 CABERET, NIGHT CLUBS, ETC.
	8162 CONCERTS
	8163 DANCES
	8164 STAGE PLAYS
	8165 THEATERS
	8166
	8167
	8168
	8169 ADMISSION (ENTERTAINMENT), N O C
8170	ADMISSION (RECREATION)
	8171 GOLF COURSES AND COUNTRY CLUBS
	8172 SWIMMING POOLS
	8173
	8174
	8175
	8176
	8177
	8178
	8179 ADMISSION (RECREATION), N O C
8180	PAYMENT IN LIEU OF TAXES
	8181
	8182 CORPOEX
	8183 COLUMBIA SQUARE
	8184 ADAMS LANDING D
	8185 ADAMS LANDING A
	8186 ADAMS LANDING B
	8187 KEYSTONE PARK
8190	OPEN
8200	LICENSES AND PERMITS

CINCINNATI FINANCIAL SYSTEM
REVENUE SOURCE CODES

CODE	REVENUE ACCOUNT
8210	FOR STREET USE (MOTOR VEHICLE LICENSE)
8211	HANDICAPPED LIVERY
8212	
8213	LIMOUSINE
8214	TAXICAB
8215	DISPATCHER
8216	
8217	
8218	
8219	FOR STREET USE (MOTOR VEHICLE LICENSE), N O C
8220	FOR STREET USE (STREET PRIVILEGES - PERMITS)
8221	CINCINNATI GAS AND ELECTRIC
8222	CHILLER/HTG. (RENTS OF CITY RIGHT OF WAY)
8223	MOVE HEAVY EQUIPMENT
8224	CABLE TV
8225	
8226	
8227	
8228	
8229	FOR STREET USE (STREET PRIVILEGES - PERMITS), N O C
8230	HEALTH LICENSES AND PERMITS - COMMERCIAL
8231	
8232	DAY CARE CENTERS
8233	NURSING AND REST HOMES
8234	
8235	
8236	SWIMMING POOLS
8237	SEWAGE DISPOSAL SYSTEM
8238	WEIGHTS AND MEASURES
8239	HEALTH LICENSES AND PERMITS - COMMERCIAL, N O C
8240	HEALTH LICENSES AND PERMITS - FOOD
8241	FOOD SERVICE OPERATIONS
8242	VENDING MACHINES
8243	
8244	FOOD ESTABLISHMENT

CINCINNATI FINANCIAL SYSTEM
REVENUE SOURCE CODES

CODE	REVENUE ACCOUNT
	8245
	8246
	8247
	8248
	8249 HEALTH LICENSES AND PERMITS - FOOD, N O C
8250	FOUNTAIN SQUARE
	8251 FOUNTAIN SQUARE PERMITS
	8252 FOUNTAIN SQUARE UTILITIES
	8253 FOUNTAIN SQUARE RENTS
8260	OPEN
8270	POLICE AND PROTECTIVE LICENSES AND PERMITS
	8271 PRIVATE POLICE
	8272 DISTRESSED MERCHANDISE
	8273 JUNK DEALER AND SCRAP PROCESSOR
	8274 JUNK VEHICLE
	8275 JUNK PUSH CART
	8276
	8277 PEDDLERS
	8278
	8279
8280	POLICE AND PROTECTIVE LICENSES AND PERMITS (CONT'D)
	8281 MOTOR VEHICLE SALVAGE
	8282 SECOND HAND DEALER AND RUMMAGE
	8283 SECOND HAND DEALER - AUTO
	8284
	8285 PAWNBROKER
	8286 SHOTGUN DEALER
	8287 TOWING OPERATOR
	8288
	8289 POLICE AND PROTECTIVE LICENSES AND PERMITS, N O C
8290	BUSINESS AND MERCHANDISING LICENSES AND PERMITS

CINCINNATI FINANCIAL SYSTEM
REVENUE SOURCE CODES

<i>CODE</i>	<i>REVENUE ACCOUNT</i>
	8291 DISTRICT VENDING APPLICATION FEE
	8292 LICENSE IDENTIFICATION BADGE
	8293 MOBIL VENDING LICENSE
8310	BUSINESS AND MERCHANDISING LICENSES AND PERMITS
	8311 BEER AND LIQUOR
	8312 CIGARETTE
	8313
	8314
	8315 ANTIQUE DEALER
	8316 APPLIANCE DEALER
	8317
	8318 ROOMING HOUSE
	8319 MERCHANDISING LICENSES, N O C
8320	AMUSEMENT LICENSES
	8321 DANCE HALL
	8322
	8323 CABARET
	8324 AMUSEMENT GAMES
	8325 POOLROOM
	8326 GAME ARCADE
	8327
	8328
	8329
8330	AMUSEMENT LICENSES (CON'T.)
	8331 AMUSEMENT PARKS
	8332 BALLGROUNDS
	8333
	8334
	8335 THEATER
	8336 ADMISSION
	8337
	8338
	8339 AMUSEMENT LICENSE, N O C
8340	PROFESSIONAL AND OCCUPATIONAL LICENSES

CINCINNATI FINANCIAL SYSTEM
REVENUE SOURCE CODES

CODE	REVENUE ACCOUNT
	8341
	8342
	8343 BUDGET SERVICE COMPANY
	8344 CEMENT SIDEWALK CONTRACTOR
	8345 CHAUFFEUR
	8346 PLUMBER
	8347
	8348
	8349
8350	PROFESSIONAL AND OCCUPATIONAL LICENSES (CON'T.)
	8351 PARKING LOT
	8352 SEWER TAPPERS
	8353
	8354 WEIGHER
	8355 FIRE CODE
	8356
	8357
	8358
	8359 PROFESSIONAL AND OCCUPATIONAL LICENSES, N O C
8360	OPEN
8370	OPEN
8380	BUILDING STRUCTURE AND EQUIPMENT PERMITS
	8381 GENERAL BUILDING
	8382 HEATING AND VENTILATING
	8383 PLUMBING
	8384 STREET AND SIDEWALK PRIVILEGE
	8385
	8386
	8387
	8388 FLAMMABLE LIQUID STORAGE TANK INSTALLATION
	8389 BUILDING STRUCTURE AND EQUIPMENT PERMITS, N O C
8390	OPEN
8400	COURTS AND USE OF MONEY AND PROPERTY

CINCINNATI FINANCIAL SYSTEM
REVENUE SOURCE CODES

CODE	REVENUE ACCOUNT
8410	FINES, FORFEITS AND PENALTIES
8411	TRAFFIC FINES
8412	CIVIL FINES - ADMINISTRATIVE HEARINGS OFFICE
8413	PHOTO RED-LIGHT FINES
8419	FINES, FORFEITS, AND PENALTIES, N O C
8420	RENTS AND INVESTMENTS
8421	LAND AND BUILDINGS
8422	DOCKS AND WHARVES
8423	MARKET STALL CURB STANDS
8424	RENTS, N O C
8425	INTEREST FROM TREASURY INVESTMENTS
8426	INTEREST FROM DEBT SERVICE INVESTMENTS
8427	
8428	
8429	INVESTMENTS, N O C
8430	GENERAL CONCESSIONS AND COMMISSIONS
8431	TELEPHONE
8432	VENDING MACHINE
8433	
8434	
8435	
8436	
8437	
8438	
8439	GENERAL CONCESSIONS AND COMMISSIONS, N O C
8440	SOUTHERN RAILWAY PROPERTY
8441	RENTAL PAID BY LEASEE
8442	
8443	
8444	
8445	
8446	
8447	
8448	

CINCINNATI FINANCIAL SYSTEM
REVENUE SOURCE CODES

CODE	REVENUE ACCOUNT
8449	SOUTHERN RAILWAY PROPERTY, N O C
8450	ACCOUNTS RECEIVABLE CHARGES
8451	LATE PAYMENT FEES
8452	INTEREST CHARGES
8453	NSF CHECK CHARGE
8454	NSF CHECK CHARGE - ARS
8455	
8456	
8457	
8458	
8459	
8460	OPEN
8470	OPEN
8480	OPEN
8490	OPEN
8500	REVENUE FROM OTHER AGENCIES
8501	
8502	
8503	
8504	
8505	
8506	
8507	
8508	
8509	LOCAL GOVERNMENT REVENUE ASSISTANCE
8510	PROPORTIONATELY SHARED STATE TAXES
8511	MOTOR VEHICLE LICENSE
8512	GASOLINE TAX
8513	LOCAL GOVERNMENT FUND - SALES, FRANCHISE AND INCOME TAX

CINCINNATI FINANCIAL SYSTEM
REVENUE SOURCE CODES

CODE	REVENUE ACCOUNT
8514	LOCAL GOVERNMENT FUND - FINANCIAL INSTITUTION TAX
8515	ESTATE TAX
8516	LOCAL GOVERNMENT FUND - SALES, FRANCHISE AND INCOME TAX
8517	INCOME TAX - REAL PROPERTY AND HOMESTEAD REDUCTIONS
8518	INCOME TAX - TANGIBLE PROPERTY REDUCTIONS
8519	LIBRARY AND LOCAL GOVERNMENT FUND
8520	STATE GRANTS IN AID
8521	DEPARTMENT OF COMMUNITY DEVELOPMENT
8522	
8523	OFFICE OF THE CITY MANAGER
8524	DEPARTMENT OF LAW
8525	DEPARTMENT OF PERSONNEL
8526	DEPARTMENT OF FINANCE
8527	DEPARTMENT OF WATER WORKS
8528	DEPARTMENT OF CITY PLANNING
8529	DEPARTMENT OF ECONOMIC DEVELOPMENT
8530	STATE GRANTS IN AID (CON'T.)
8531	DEPARTMENT OF PUBLIC RECREATION
8532	DEPARTMENT OF PARKS
8533	DEPARTMENT OF PUBLIC SAFETY
8534	DEPARTMENT OF PUBLIC WORKS
8535	DEPARTMENT OF GENERAL SERVICES
8536	DEPARTMENT OF PUBLIC HEALTH
8537	DEPARTMENT OF SEWERS
8538	DEPARTMENT OF BUILDINGS AND INSPECTIONS
8539	STATE GRANTS IN AID, N O C
8540	FEDERAL GRANTS IN AID
8541	DEPARTMENT OF COMMUNITY DEVELOPMENT
8542	
8543	OFFICE OF THE CITY MANAGER
8544	DEPARTMENT OF LAW
8545	DEPARTMENT OF PERSONNEL
8546	DEPARTMENT OF FINANCE
8547	
8548	DEPARTMENT OF CITY PLANNING
8549	DEPARTMENT OF ECONOMIC DEVELOPMENT

CINCINNATI FINANCIAL SYSTEM
REVENUE SOURCE CODES

CODE	REVENUE ACCOUNT
8550	FEDERAL GRANTS IN AID
8551	DEPARTMENT OF PUBLIC RECREATION
8552	DEPARTMENT OF PARKS
8553	DEPARTMENT OF PUBLIC SAFETY
8554	DEPARTMENT OF PUBLIC WORKS
8555	DEPARTMENT OF GENERAL SERVICES
8556	DEPARTMENT OF PUBLIC HEALTH
8557	DEPARTMENT OF SEWERS
8558	DEPARTMENT OF BUILDINGS AND INSPECTIONS
8559	FEDERAL GRANTS, N O C
8560	PAYMENTS FROM OTHER GOVERNMENTAL UNITS
8561	
8562	OPERATION OF TRAFFIC AND STREET LIGHTS
8563	SERVICES FOR BOARD OF EDUCATION
8564	SERVICES FOR HAMILTON COUNTY
8565	SERVICES FOR UNIVERSITY OF CINCINNATI
8568	MSD RENT (DEBT)
8569	PAYMENTS FROM OTHER GOVERNMENT UNITS, N O C
8570	REVENUE FROM PRIVATE SOURCES
8571	CONTRIBUTIONS - SPECIFIC PURPOSE
8572	DONATIONS - GENERAL PURPOSE
8573	SERVICES PERFORMED FOR PRIVATE PURPOSES
8574	INTEREST - BONDS/NOTES ISSUED FOR ZOOLOGICAL GARDENS
8575	REDEMPTION - BONDS/NOTES ISSUED FOR ZOOLOGICAL GARDENS
8576	
8577	
8578	CONSCIENCE MONEY
8579	REVENUE FROM PRIVATE SOURCES, N O C
8580	REVENUE FROM PRIVATE SOURCES (CONT.)
8581	INTEREST - GREENWICH (GARFIELD 2)
8582	REDEMPTION - GREENWICH (GARFIELD 2)
8583	INTEREST - ECONOMIC DEVELOPMENT - FSW
8584	REDEMPTION - ECONOMIC DEVELOPMENT - FSW
8585	INTEREST - SHILLITO'S
8586	REDEMPTION -SHILLITO'S

CINCINNATI FINANCIAL SYSTEM
REVENUE SOURCE CODES

CODE	REVENUE ACCOUNT
8590	OPEN
8600	CHARGES FOR CURRENT SERVICES
8610	GENERAL GOVERNMENT
8611	CITY BULLETIN
8612	SALES OF CODES AND ORDINANCES
8613	SALES OF BOOKS, MAPS, REPORTS, SPECIFICATIONS
8614	GARNISHEE FEES
8615	LOBBYING REGISTRATION
8616	NON-DEPARTMENT FRINGE BENEFIT REIMBURSEMENT-DENTAL/VISIT
8617	NON-DEPARTMENT FRINGE BENEFIT REIMBURSEMENT
8618	OVERHEAD CHARGES - INDIRECT COST
8619	GENERAL GOVERNMENT, N O C
8620	OPEN
8621	VENDOR REGISTRATION FEES
8630	OPEN
8640	OPEN
8650	RECREATION - GOLF COURSES
8651	GREENS FEES
8652	EQUIPMENT RENTALS
8653	CONCESSIONS
8654	SALE OF COMMODITIES
8655	ELECTRIC CARTS
8656	DRIVING RANGE
8657	MINIATURE GOLF
8658	FOOD CONCESSION
8659	RECREATION GOLF COURSE, N O C
8660	RECREATION (AIRPORT PLAYFIELD)
8661	AIRPORT PLAYFIELD
8662	BOAT RAMPS
8663	CONCESSIONS
8664	SALE OF COMMODITIES

CINCINNATI FINANCIAL SYSTEM
REVENUE SOURCE CODES

CODE	REVENUE ACCOUNT
	8665
	8666
	8667
	8668
	8669 RECREATION (AIRPORT PLAYFIELD), N O C
8670	RECREATION (OTHER ACTIVITIES)
	8671 COMMUNITY ACTIVITIES (Community Center, Playgrounds, Lincoln, Roller-skating and Membership)
	8672 SENIOR CITIZEN CENTERS
	8673 SPECIAL ACTIVITIES
	8674 MAJOR ATHLETIC EVENTS
	8675 TENNIS
	8676 SWIMMING POOLS
	8677 THERAPEUTICS
	8678 RENTS
	8679 RECREATION, N O C
8680	PARKS
	8681 CONCESSIONS
	8682 RENTS
	8683 FEES - LODGE/PAVILION
	8684 URBAN FORESTRY PERMITS
	8685 URBAN FORESTRY PRODUCTS
	8686 KROHN GIFT SHOP SALES
	8687 ADMISSION FEES
	8688
	8689 PARKS, N O C
8690	PUBLIC SAFETY
	8691 POLICE AND COMMUNICATION CHARGES
	8692 POLICE DETAIL CHARGES
	8693 FIRE PROTECTION OUTSIDE CITY
	8694 FIRE NON EMERGENCY SERVICES
	8695 STORAGE OF IMPOUNDED VEHICLES
	8696 PROTECTIVE INSPECTION FEES - GASOLINE PUMPS
	8697 PROTECTIVE INSPECTION FEES - OTHER
	8698 PROTECTIVE SERVICES - BURGLARY ALARM
	8699 PUBLIC SAFETY, N O C

CINCINNATI FINANCIAL SYSTEM
REVENUE SOURCE CODES

CODE	REVENUE ACCOUNT
8700	CHARGES FOR CURRENT SERVICES (CON'T)
8710	PUBLIC SAFETY (CON'T.)
8711	EMERGENCY TRANSPORT SERVICE
8712	CHAUFFEUR LICENSE PICTURE FEES
8713	MOTOR VEHICLE RESPONSE
8714	ALARM REGISTRATION FEES
8715	911 FEES
8716	TREATMENT WITHOUT TRANSPORT
8717	
8718	RAMPART STUDY
8719	PUBLIC SAFETY - ARS
8720	PUBLIC SERVICES
8721	FUEL SURCHARGE
8722	RCC-CITY AGENCY CHARGES
8723	CITY VEHICLE USER CHARGE
8724	DIRECT LABOR CHARGE
8725	DIRECT LABOR AND MATERIALS CHARGE
8726	PETROLEUM PRODUCTS
8727	UNIFORM DEDUCTION
8728	EQUIPMENT RENTAL RATE
8729	GENERAL SERVICES, N O C
8730	PUBLIC HEALTH
8731	VITAL STATISTICS - BIRTH AND DEATH CERTIFICATES
8732	VITAL STATISTICS - OTHER
8733	CLINIC FEES - FIRST PARTY PAYER
8734	CLINIC FEES - OTHER AGENCIES (CONTRACT AGENCIES)
8735	CLINIC FEES - HAMILTON COUNTY WELFARE
8736	CLINIC FEES - STATE OF OHIO, WELFARE DEPARTMENT
8737	CLINIC FEES - INSURANCE COMPANIES AND MEDICAL INFORMATION
8738	CLINIC FEES - MANAGED CARE
8739	PUBLIC HEALTH, N O C
8740	OPEN

CINCINNATI FINANCIAL SYSTEM
REVENUE SOURCE CODES

CODE	REVENUE ACCOUNT
8750	RCC
8751	CAGIS HAMILTON COUNTY PERMITS FEE
8752	CAGIS CONSORTIUM OPERATING
8753	CAGIS CONSORTIUM CAPITAL
8754	CAGIS ASSOCIATION MEMBERSHIP FEE
8755	CAGIS SOFTWARE BILLING FEE
8760	BUILDINGS AND PLANNING
8761	CERTIFICATE FEES AND SALES OF CODES
8762	ELEVATOR INSPECTIONS
8763	ISOLATION BACKFLOW FEE
8764	VACANT BUILDING MAINTENANCE LICENSE (VBML) FEE
8765	PLANNING & ZONING HEARING FEES
8766	WEATHERIZATION INSPECTIONS
8767	
8768	
8769	BUILDINGS AND INSPECTIONS, N O C
8770	OPEN
8780	PUBLIC SERVICES
8781	HOST COMMUNITY FEE
8782	RECYCLING INCENTIVE FEE
8783	
8784	
8785	
8786	
8787	SCRAP - (FLEET)
8788	
8789	PUBLIC WORKS, N O C
8790	RECREATION - WATERFRONT
8791	PARKING
8792	CONCESSIONS
8793	SHOWBOAT
8794	MARINA
8795	ROWING CENTER

CINCINNATI FINANCIAL SYSTEM
REVENUE SOURCE CODES

CODE	REVENUE ACCOUNT
	8796 SKATING & TENNIS
	8797 EVENTS & CONCERTS
	8798 RENTALS
	8799 MISCELLANEOUS
8800	MUNICIPAL ENTERPRISES
8810	OPEN
8820	CONVENTION - EXPOSITION CENTER
	8821 RENTAL OF SPACE AND EQUIPMENT
	8822 AUDIO VISUAL
	8823 EQUIPMENT RENTAL
	8824 F&B REVENUE
	8825 GUEST SERVICES
	8826 LABOR OPERATIONS
	8827 SERVICE CHARGE INSURANCE
	8828 CLEANING SERVICES
	8829 ELECTRIC SERVICES
8830	WATER WORKS
	8831 METERED WATER SALES
	8832 NON-METER WATER SALES
	8833 WATER METER REPAIR AND TESTING
	8834 METER APPLICATIONS
	8835 CONSTRUCTION MATERIAL SALES
	8836 JOBBING AND CONTRACT WORK
	8837 WATER MAIN EXTENSION
	8838 SALE OF METER ACCESSORIES
	8839 ISOLATION BACKFLOW TEST
8840	WATER WORKS(CON'T.)
	8841 MASON SYSTEM EXPANSION FEE
	8842 MASON SYSTEM FEE
	8843 MUNICIPAL BUSINESS SERVICES
8850	METROPOLITAN SEWER DISTRICT
	8851 SEWERAGE SERVICE CHARGES

CINCINNATI FINANCIAL SYSTEM
REVENUE SOURCE CODES

CODE	REVENUE ACCOUNT
	8852 SEWERAGE SURCHARGES
	8853 PRETREATMENT MONITORING
	8854 NEW TAP - IN CHARGE
	8855 SEPTIC TANK HAULERS
	8856 CONNECTION CHARGES, ADVANCE ASSESSMENT COLLECTIONS
	8857 TAP PERMITS, FILL PERMITS
	8858 CONSTRUCTION INSPECTION CHARGE
	8859 PLAN REVIEW CHARGES
8860	METROPOLITAN SEWER DISTRICT (CON'T)
	8861 STORMWATER PERMITS
	8862 SEPTIC TICKETS AND GREASE TICKETS
	8863 ANNUAL DISCHARGE PERMITS
8870	STORMWATER MANAGEMENT
	8871 SERVICE CHARGE
	8872
	8873
	8874
	8875
	8876
	8877
	8878 INSPECTION FEES
	8879 STORMWATER MANAGEMENT, N O C
8880	AIRPORTS - RENTS AND CHARGES
	8881 RENTS - HANGARS
	8882 RENTS - TERMINALS
	8883 RENTS - GROUND
	8884 RENTS - CONTROL TOWER
	8885 OPERATION CHARGE - PERMITS
	8886 OPERATION CHARGE - GROSS INCOME
	8887 OPERATION CHARGE - GAS AND JET FUEL
	8888 OPERATION CHARGE - LANDING AND PARKING FEES
	8889 AIRPORT RENTS AND CHARGES, N O C
8890	PARKING FACILITIES
	8891 PARKING METERS

CINCINNATI FINANCIAL SYSTEM
REVENUE SOURCE CODES

CODE	REVENUE ACCOUNT
8892	PARKING GARAGES
8893	PARKING LOTS
8894	
8895	
8896	
8897	
8898	
8899	PARKING FACILITIES, N O C
8900	MISCELLANEOUS REVENUE
8910	MISCELLANEOUS REVENUE
8911	RENTAL OF EQUIPMENT - INTERNAL SERVICE FUNDS
8912	SALES OF MATERIAL, SUPPLIES AND SERVICES - INTERNAL SERVICE FUNDS
8913	SALE OF MATERIALS, SUPPLIES AND SERVICES - CITY AGENCIES
8914	PROCEEDS FROM BONDS AND NOTES
8915	SPECIAL ASSESSMENT COLLECTIONS
8916	CERTIFIED ASSESSMENT COLLECTIONS
8917	DEFERRED SEWER ASSESSMENT COLLECTIONS
8918	SALE OF MATERIALS INTERNAL SERVICE
8919	PROCEEDS FROM REFUNDING BONDS AND NOTES
8920	MISCELLANEOUS REVENUE (CON'T.)
8921	PROCEEDS FROM REVENUE BONDS AND NOTES
8922	PREMIUM ON BOND AND NOTES SOLD
8923	PROCEEDS FROM BAB
8924	ARBITRAGE EARNINGS AND INTEREST FROM OTHER SOURCES
8925	SALES OF PROPERTY - OTHER
8926	STREET VACATIONS AND ANNEXATIONS
8927	LOAN REPAYMENTS
8928	SALES OF PROPERTY - LAND
8929	PURCHASING AGENT SALES
8930	MISCELLANEOUS REVENUE (CON'T.)
8931	REFUND PRIOR YEAR EXPENDITURES (UNEXPECTED)
8932	REIMBURSEMENT PRIOR YEAR EXPENDITURES (ANTICIPATED)

CINCINNATI FINANCIAL SYSTEM
REVENUE SOURCE CODES

CODE	REVENUE ACCOUNT
8933	REFUND OF GASOLINE TAX
8934	UTILITY SERVICES
8935	
8936	TRANSFER OF FUNDS
8937	COMPENSATION FOR DAMAGES
8938	
8939	MISCELLANEOUS REVENUE, N O C
8940	NEIGHBORHOOD SERVICES LOAN REVENUE
8941	SINGLE FAMILY LOAN APPLICATION AND TITLE REPORT FEES
8942	LOAN REPAYMENTS, SINGLE FAMILY
8943	LOAN REPAYMENTS, MULTI - FAMILY
8944	LOAN REPAYMENTS, COMMERCIAL
8945	LOAN REPAYMENTS - OTHER
8946	LOAN REPAYMENTS, RENTAL REHABILITATION
8947	RENTAL REHAB LOAN APPLICATION
8948	LOAN REPAYMENTS, HUD SECTION 108
8949	
8950	ECONOMIC DEVELOPMENT LOAN REVENUE
8951	SMALL BUSINESS LOAN REPAYMENTS
8952	MICROLOAN PROGRAM REPAYMENTS
8953	HUD - SEC 108 LOAN REPAYMENTS
8954	LOAN PORTFOLIO SALES
8955	HOMEOWNERSHIP LOAN REPAYMENT & FEES
8956	GROW AMERICA LOAN REPAYMENT & FEES
8957	MICRO ENTERPRISE LOAN REPAYMENT & FEES
8960	OPEN
8970	OPEN
8980	OPEN
8990	OPEN

SECTION IV

OBJECT CODES

The Cincinnati Financial System defines the expense account codes as object codes.

Object codes are divided into six major categories or appropriation units.

	<u>CATEGORY</u>	<u>CODE</u>
1.	Personal Services	7100
2.	Contractual Services	7200
3.	Materials and Supplies	7300
4.	Fixed Charges	7400
5.	Properties	7600
6.	Debt Service	7700

The first digit (7) indicates the type of accounting transaction - an expense. The second digit indicates the major expense category, the third the class of the expense, and the fourth the object or expense. A two-digit optional sub-object code is also available for greater detail.

<u>CATEGORY</u>	<u>DESCRIPTION</u>
Personal Services	Compensation of salaries to City employees.
Contractual Services	Expense for services rendered on a contractual basis including expert services, travel and utilities.
Materials and Supplies	Materials and supplies purchased for use in operation of the municipality.
Fixed Charges	Expenses such as rent, insurance, fringe benefits and judgments, which are associated with regular activities of the municipality.
Properties	Additions to property, plant and equipment of the municipality having an estimated useful life exceeding one year and a unit cost of \$5,000.00 or more. Also includes special projects in the Community Development Block Grant Fund.
Debt Service	Expenses of principal and interest charges on the indebtedness of the municipality.

Object class - used as an intermediate expense reporting level.

- 7100 = Personal Services
- 7110 = Salaries
- 7120 = Overtime
- 7130 = Shift Differential
- 7140 = Special Assignment
- 7160 = Longevity
- 7170 = Lump Sum Payment
- 7180 = Special Payments
- 7190 = Additional Pay

- 7200 = Contractual Services
- 7210 = Communication & Travel Services
- 7220 = Subsistence Care & Support
- 7230 = Printing Services
- 7240 = Utility Services
- 7250 = Equipment Repairs
- 7260 = Building and Structural Repairs
- 7270 = Cleaning and Waste Removal Services
- 7280 = Expert Services
- 7290 = Sundry Contractual Services

- 7300 = Materials and Supplies
- 7310 = Office, Drafting, and Photographic
- 7320 = Food Products
- 7330 = Materials
- 7340 = Medical, Surgical, and Laboratory
- 7350 = Chemicals
- 7360 = Technical Supplies and Tools
- 7370 = Sundry Materials and Supplies
- 7380 = Parts and Fittings
- 7390 = Parts and Fittings

- 7400 = Fixed Charges
- 7410 = Rent
- 7420 = Insurance
- 7430 = Employee Benefits
- 7440 = Grants and Subsidies
- 7450 = Sundry Fixed Charges
- 7460 = Fleet Management

- 7600 = Properties
- 7610 = Equipment
- 7620 = Equipment
- 7630 = City Law Department Charges
- 7650 = Land
- 7660 = Engineering
- 7670 = Construction
- 7680 = Other Costs

- 7700 = Debt Service
- 7710 = Principal
- 7720 = Interest

CINCINNATI FINANCIAL SYSTEM
OBJECT CODES

CODE	EXPENSE ACCOUNT
7100	PERSONAL SERVICES
7110	SALARIES
7111	REGULAR HOURS
7112	SICK PAY
7113	VACATION PAY
7114	COMPENSATORY TIME USED
7115	DONATED TIME
7116	INJURY WITH PAY - UNIFORMED
7117	INJURY WITH PAY - NON-UNIFORMED
7118	PERSONAL WITH PAY
7119	DISASTER - REGULAR HOURS
7120	OVERTIME
7121	OVERTIME
7123	POLICE VISABILITY
7122	REIMBURSEABLE OVERTIME
7128	OPERATION LIBERTY SHIELD - OVERTIME
7129	DISASTER - OVERTIME
7130	SHIFT DIFFERENTIAL
7131	SHIFT DIFFERENTIAL
7140	SPECIAL ASSIGNMENT
7141	SPECIAL ASSIGNMENTS
7142	EMERGENCY MEDICAL TECH
7143	HAZARDOUS DUTY
7144	PARAMEDIC CERTIFICATE
7145	PARAMEDIC TRAINER
7146	CERTIFICATION PAY
7147	OUT OF RANK PAY
7148	POLICE TRAINING PAY
7150	OTHER
7151	BIRTHDAY HOLIDAY
7152	OPERATION LIBERTY SHIELD - REG.
7153	HOLIDAY
7155	JURY DUTY
7156	MILITARY DUTY
7157	TRAINING

CINCINNATI FINANCIAL SYSTEM
OBJECT CODES

CODE	EXPENSE ACCOUNT
	7158 UNION TIME
7160	LONGEVITY
	7161 LONGEVITY
7170	LUMP SUM PAYMENT
	7171 LUMP SUM PAYMENT
	7175 LIGHT DUTY ASSIGNMENT
7180	SPECIAL PAYMENTS
	7181 EARNED INCOME CREDIT
	7182 DEFERRED COMPENSATION MATCH
7190	ADDITIONAL PAYS
	7191 GROSS PAY ADJUSTMENT
	7192 SICK PAY - BUYBACK
	7193 COMP TIME - BUYBACK
	7194 LEGAL LIABILITY TIME
	7195
	7196
	7197
	7198 RETROACTIVE PAY
	7199 PERSONAL SERVICES, N O C
7200	CONTRACTUAL SERVICES
7210	COMMUNICATION AND TRAVEL SERVICE
	7211 POSTAGE
	7212 TELEPHONE
	7213 TRAVEL EXPENSE LOCAL (including mileage allowance and parking meter refund)
	7214 TRAVEL EXPENSE NON-LOCAL
	7215 TRAINING
	7216
	7217
	7218 PROMOTIONAL EXPENSE (restricted to Department Heads only)
	7219 COMMUNICATION AND TRAVEL, N O C

CINCINNATI FINANCIAL SYSTEM
OBJECT CODES

CODE	EXPENSE ACCOUNT
7220	SUBSISTENCE CARE AND SUPPORT
7221	PREPARED MEALS
7222	CARE OF ANIMALS
7223	MOVING EXPENSE SUBSIDY
7224	BOARD AND MAINTENANCE OF PRISONERS
7225	
7226	
7227	
7228	
7229	SUBSISTENCE, CARE AND SUPPORT, N O C
7230	PRINTING SERVICES
7231	CITY BULLETIN PUBLICATION
7232	PRINTING AND OTHER REPRODUCTION SERVICES
7233	PHOTOGRAPHIC AND BLUEPRINT
7234	ADVERTISING AND PUBLICATION OF LEGAL NOTICES
7235	
7236	
7237	
7238	
7239	PRINTING SERVICES, N O C
7240	UTILITY SERVICES
7241	GAS
7242	ELECTRIC LIGHTING
7243	STREET LIGHTING - GAS
7244	STREET LIGHTING - ELECTRIC
7245	TRAFFIC SIGNALS - ENERGY AND MAINTENANCE COSTS
7246	SEWERAGE SERVICE CHARGES
7247	WATER METER SERVICE
7248	POWER
7249	UTILITY SERVICE, N O C
7250	EQUIPMENT REPAIRS
7251	HOUSEHOLD & OFFICE FURNITURE
7252	OFFICE MACHINES (including service contracts)
7253	TECHNICAL (includes medical, laboratory, engineering, photographic)
7254	AUTOMOTIVE BY MUNICIPAL GARAGE
7255	AUTOMOTIVE BY OTHERS

CINCINNATI FINANCIAL SYSTEM
OBJECT CODES

CODE	EXPENSE ACCOUNT
7256	ELECTRICAL MACHINERY
7257	PUMPING MACHINERY
7258	BUILDING REPAIRS (includes boiler, elevator, lighting, plumbing inspection fees, sanitary, refrigerating, heating)
7259	EQUIPMENT REPAIR, N O C
7260	BUILDING AND STRUCTURAL REPAIRS
7261	BUILDING
7262	STREETS (includes sidewalk, step, driveway, road, airport runway, street line marking, driveway, and road repairs)
7263	STREET OPENING AND RESTORING
7264	SEWER (includes drain and culvert)
7265	WATER FACILITIES
7266	WATER SERVICE BRANCH REPAIR
7267	FIRE HYDRANT
7268	PARKING METER INSTALLATION AND MAINTENANCE
7269	BUILDING-STRUCTURE REPAIR, N O C
7270	CLEANING AND WASTE REMOVAL SERVICES
7271	BUILDING (including interior, exterior and painting)
7272	LAUNDRY AND DRY CLEANING
7273	DISINFECTING AND EXTERMINATING
7274	MOTOR VEHICLE CLEANING
7275	RECYCLING
7276	DISPOSAL
7277	
7278	
7279	CLEANING AND WASTE REMOVAL, N O C
7280	EXPERT SERVICES
7281	LEGAL SERVICES
7282	REAL ESTATE (includes appraisal, title examinations, etc.)
7283	COURT REPORTING
7284	ENGINEERING
7285	MEDICAL
7286	SECURITY GUARD
7287	DATA PROCESSING BY REGIONAL COMPUTER CENTER
7288	DATA PROCESSING BY OTHERS
7289	EXPERT SERVICES, N O C

**CINCINNATI FINANCIAL SYSTEM
OBJECT CODES**

CODE	EXPENSE ACCOUNT
7290	SUNDRY CONTRACTUAL SERVICES
7291	TESTS - MISCELLANEOUS
7292	COLLECTION OF WATER BILLS
7293	COLLECTION OF SEWERAGE BILLS
7294	PURSUIT OF CRIMINALS
7295	OVERHEAD CHARGE
7296	EQUIPMENT WITH OPERATOR
7297	TEMPORARY PERSONNEL SERVICES
7298	COLLECTION AGENCY FEES
7299	SUNDRY CONTRACTUAL SERVICES, N O C
7300	MATERIALS AND SUPPLIES
7310	OFFICE, DRAFTING AND PHOTOGRAPHIC
7311	OFFICE SUPPLIES (includes record books, binder, and mimeograph supplies)
7312	DRAFTING SUPPLIES
7313	PHOTOGRAPHIC SUPPLIES
7314	BOOKS
7315	MINOR OFFICE EQUIPMENT < \$5000
7316	COMPUTER HARDWARE & PERIPHERALS <\$5,000
7317	PAPER FOR RESALE
7318	OTHER SUPPLIES FOR RESALE - STORES
7319	OFFICE, DRAFTING AND PHOTOGRAPHIC, N O C
7320	FOOD PRODUCTS
7321	
7322	
7323	
7324	
7326	
7327	
7328	
7329	FOOD PRODUCTS, N O C
7330	MATERIALS

CINCINNATI FINANCIAL SYSTEM
OBJECT CODES

CODE	EXPENSE ACCOUNT
7331	LUBRICANTS
7332	LUMBER AND WOOD PRODUCTS
7333	MASONRY AND ROAD MATERIALS
7334	STRUCTURAL METALS
7335	PAINTS, OILS AND GLASS
7336	FIBER AND TEXTILE PRODUCTS
7337	COAL, COKE AND INDUSTRIAL GASES
7338	PETROLEUM PRODUCTS
7339	FUEL OIL
7340	MEDICAL SURGICAL AND LABORATORY
7341	MEDICAL AND SURGICAL SUPPLIES
7342	LABORATORY SUPPLIES
7343	
7344	INSECTICIDES AND PESTICIDES
7345	
7346	
7347	
7348	
7349	MEDICAL, SURGICAL AND LABORATORY, N O C
7350	CHEMICALS
7351	CORROSION CONTROL
7352	IRON
7353	LIME
7354	CHLORINE
7355	FLUORIDE
7356	ALUM
7357	ICE CONTROL (salt, calcium, chloride, etc.)
7358	ACTIVATED CARBON
7359	CHEMICALS, N O C
7360	TECHNICAL SUPPLIES AND TOOLS
7361	MECHANICAL AND PLANT SUPPLIES
7362	TOOLS AND TESTING INSTRUMENTS
7363	ENGINEERING AND SCIENTIFIC INSTRUMENTS
7364	WEARING APPAREL AND PERSONAL EQUIPMENT
7365	AMMUNITION, TEAR GAS, ETC.

CINCINNATI FINANCIAL SYSTEM
OBJECT CODES

CODE	EXPENSE ACCOUNT
7366	TRAINING AIDS
7367	DATA PROCESSING SOFTWARE
7368	SPRCIALIZED TRANSPORTATION SUPPLIES
7369	TECHNICAL SUPPLIES AND TOOLS, N O C
7370	SUNDRY MATERIALS AND SUPPLIES
7371	CLEANING
7372	HOUSEHOLD AND LAVATORY SUPPLY
7373	HORTICULTURE (includes fertilizer, shrubs, trees, grass seed, etc.)
7374	RECREATIONAL (includes swings, slides, handicrafts)
7375	CONCESSION (includes beverages, tobacco, etc.)
7376	TRAFFIC CONTROL (includes signs, posts, markers, etc.)
7377	FENCING AND FENCE POSTS
7378	SUPPLIES FOR RESALE
7379	SUNDRY SUPPLIES, N O C
7380	PARTS AND FITTINGS
7381	HOUSEHOLD AND OFFICE FURNITURE
7382	OFFICE MACHINE
7383	TECHNICAL EQUIPMENT (includes medical, laboratory, engineering, photographic)
7384	COMMUNICATION EQUIPMENT
7385	AUTOMOTIVE EQUIPMENT (includes construction equipment)
7386	PIPES VALVES AND FITTINGS OVER 4"
7387	PIPES VALVES AND FITTINGS UNDER 4"
7388	FIRE HYDRANT PARTS
7390	PARTS AND FITTINGS (CON'T)
7391	PLUMBING MACHINERY
7392	ELECTRICAL MACHINERY
7393	WATER PURIFICATION MACHINERY
7394	FILTER MEDIA
7395	METER
7396	STREET LIGHTING
7397	SERVICE BRANCH
7398	BUILDING EQUIPMENT (includes eleveTR66eateringlighteriny, plumberingrefrigeveteriic)

CINCINNATI FINANCIAL SYSTEM
OBJECT CODES

CODE	EXPENSE ACCOUNT
7400	FIXED CHARGES
7410	RENT
7411	BUILDING AND OFFICE
7412	LAND
7413	MACHINERY AND EQUIPMENT WITHOUT OPERATOR
7414	HOUSEHOLD AND OFFICE FURNITURE
7415	OFFICE MACHINE
7416	POOL CAR RENTAL
7417	DATA COMMUNICATION EQUIPMENT
7418	SOFTWARE AND LICENSE FEES
7419	RENT, N O C
7420	INSURANCE
7421	BUILDING AND STRUCTURE
7422	STORES
7423	EQUIPMENT
7424	OFFICIAL BONDS
7425	WORKERS' COMPENSATION
7426	
7427	
7428	
7429	INSURANCE, N O C
7430	EMPLOYEE BENEFITS
7431	PENSION AND RETIREMENT CONTRIBUTION
7432	HOSPITAL CARE - EMPLOYER'S CONTRIBUTION
7433	UNIFORM AND OTHER ALLOWANCES
7434	TUITION REIMBURSEMENT
7435	UNEMPLOYMENT COMPENSATION
7436	MEDICARE - EMPLOYER'S CONTRIBUTION
7437	AFSCME DENTAL AND VISION CARE - EMPLOYER'S CONTRIBUTION
7438	MANAGEMENT DENTAL AND VISION CARE - EMPLOYER'S CONTRIBUTION
7439	EMPLOYEE BENEFITS, N O C
7440	GRANTS AND SUBSIDIES
7449	GRANTS AND SUBSIDIES, N O C

CINCINNATI FINANCIAL SYSTEM
OBJECT CODES

CODE	EXPENSE ACCOUNT
7450	SUNDRY FIXED CHARGES
7451	REFUNDS, AWARDS, INDEMNITIES
7452	SUBSCRIPTIONS AND MEMBERSHIPS
7453	COURT JUDGMENTS - GENERAL AND PROPERTY DAMAGES
7454	NON COURT JUDGMENTS - PERSONAL INJURY CLAIMS
7455	NON COURT JUDGMENTS - PROPERTY DAMAGE CLAIMS
7456	COURT JUDGMENTS - PERSONAL INJURY
7457	TAXES
7458	COURT JUDGMENTS - PERSONNEL COSTS
7459	SUNDRY FIXED CHARGES, N O C
7460	FLEET MANAGEMENT
7461	EQUIPMENT REPLACEMENT
7462	EQUIPMENT REPAYMENT
7470	PAYMENTS TO OTHER GOVERNMENTAL UNITS
7471	PAYMENT TO HAMILTON COUNTY
7472	PAYMENT TO PORT AUTHORITY
7473	PAYMENT TO BOARD OF EDUCATION
7474	PAYMENT TO CONVENTION FACILITIES AUTHORITY
7480	OPEN
7490	OPEN
7600	PROPERTIES
7610	EQUIPMENT
7611	FURNITURE
7612	
7613	
7614	COMMUNICATIONS
7615	AUTOMOTIVE (includes agricultural, motor vehicles, fire fighting, waste removal, construction and engineering)

**CINCINNATI FINANCIAL SYSTEM
OBJECT CODES**

CODE	EXPENSE ACCOUNT
7616	
7617	
7618	
7619	
7620	EQUIPMENT (CON'T)
7621	
7622	
7623	
7624	
7625	
7626	COMPUTER HARDWARE & PERIPHERALS > \$5,000
7627	
7628	LEASE/PURCHASE
7629	EQUIPMENT, N O C
7630	CITY LAW DEPARTMENT CHARGES
7631	GENERAL LEGAL WORK
7632	APPRAISAL WORK
7633	RELOCATION WORK
7634	TITLES
7635	CLOSINGS
7636	
7637	
7638	
7639	OTHER LAW DEPT. - NOC
7640	SYSTEMS DEVELOPMENT
7641	PROJECT PLANNING AND SOFTWARE EVALUATION
7642	CONCEPTUAL DESIGN
7643	APPLICATION DEVELOPMENT
7644	PROGRAM TESTING
7645	CONVERSION
7646	TRAINING
7647	POST IMPLEMENTATION SUPPORT
7648	MAINTENANCE
7649	SOFTWARE PURCHASES

CINCINNATI FINANCIAL SYSTEM
OBJECT CODES

CODE	EXPENSE ACCOUNT
7650	LAND
7651	APPRAISALS, NEGOTIATION AND TITLE REPORTS
7652	OTHER LEGAL WORK
7653	FEES, TAXES, COURT COSTS
7654	PROPERTY (Purchase Price)
7655	RELOCATION EXPENSE
7656	DEMOLITION
7657	RECORD RESEARCH (Preparation of Plats)
7658	
7659	OTHER COSTS
7660	ENGINEERING
7661	PRELIMINARY
7662	SURVEYS
7663	DESIGN
7664	PLANS AND SPECIFICATIONS
7665	CONSTRUCTION
7666	INSPECTION
7667	ADMINISTRATION
7668	CLERICAL AND STENOGRAPHIC
7669	
7670	CONSTRUCTION
7671	CONTRACT ITEMS
7672	CITY WORKFORCE ACCOUNT (includes service and materials)
7673	
7674	
7675	TESTINGS
7676	
7677	
7678	
7679	
7680	OTHER COSTS
7681	ARCHITECT
7682	CONSULTANT
7683	LEGAL SERVICES
7684	REHAB LOANS
7685	OTHER EXPERT SERVICES
7686	SMALL BUSINESS LOANS
7687	PROJECT MANAGEMENT - CITY STAFF TIME
7688	FINANCING ADMINISTRATION (cost accounting, progress payments)

CINCINNATI FINANCIAL SYSTEM
OBJECT CODES

CODE	EXPENSE ACCOUNT
	to contractors)
7689	MISCELLANEOUS, N O C
7691	TRANSFER TO TRUSTEE
7698	TRAINING
7699	PERSONNEL NOC
7700	DEBT SERVICE
7710	RETIREMENT OF DEBT
7711	NOTES
7712	SERIAL BONDS
7713	
7714	
7715	LOAN
7716	
7717	SEWER REVENUE BONDS
7718	WATER REVENUE BONDS
7719	WATER BAB BONDS
7720	INTEREST
7721	NOTES
7722	SERIAL BONDS
7723	
7724	
7725	LOAN INTEREST
7726	
7727	SEWER REVENUE BONDS INTEREST
7728	WATER REVENUE BONDS INTEREST
7729	WATER BAB BONDS INTEREST
7730	DEBT SERVICE TRANSFERS
7740	OPEN
7750	OPEN
7760	OPEN
7770	OPEN

***CINCINNATI FINANCIAL SYSTEM
OBJECT CODES***

<i>CODE</i>	<i>EXPENSE ACCOUNT</i>
7780	OPEN
7790	OPEN

SECTION V

BALANCE SHEET ACCOUNT CODES

This list of account codes is an excerpt from the Cincinnati Financial System Balance Sheet Account Table. These are the most frequently used account codes. Additional information about special accounts and the balance sheet account coding may be obtained from the Division of Accounts and Audits, line 3221.

On all financial documents of a balance sheet nature, the four digit balance sheet account code should be inserted as the object code in the account coding strip.

INDEX

Assets

Advances	1140
Investments	1200
Accounts Receivable	1300
Stores	1400

Liabilities and Reserves

Current Liabilities	2100-2200
Long Term Liabilities	2300

BALANCE SHEET ACCOUNT CODES

SPECIAL INSTRUCTIONS AND EXAMPLES

1141	Petty Cash - Coding 010 x 134 x 0000 x 1141 is used on claim vouchers to request a petty cash advance.
1210	Investments - usage and coding restricted to the Finance Department.
1301	Accounts Receivable from (ARS)
1340	Other Receivables - Used to record advances to outside agencies. The fund and organization used with this account indicate the issuing City agency responsible for collecting the receivable.
1400	Stores - Used only by the City agencies that have Internal Service Funds (200 series).
2101	Vouchers Payable - Used to recognize an expense/expenditure and the liability incurred prior to time of actual disbursement of payment.
2120	Deposits - Money temporarily held by the City as a collecting agent for some individual or another governmental agency. This balance sheet code is used primarily within Agency Funds (600 series).
2125	Overpayments (ARS)
2126	Advances (ARS)
2210	Accrued Payroll - Used to record year-end payroll costs paid in the following year with a debit to the agency's salary accounts and a credit to accrued payroll liability accounts. The Finance Department does the calculations.
3580	Transfers Out
3680	Transfers In

CINCINNATI FINANCIAL SYSTEM
BALANCE SHEET ACCOUNTS

CODE	ACCOUNT NAME
1000	ASSETS
1100	CASH AND EQUITY ACCOUNTS
1111	CASH
1112	RECREATION CASH
1121	EQUITY IN CITY TREASURY
1122	CREDIT CARD PAYMENTS
1131	CASH WITH FISCAL AGENT
1132	INTERBANK TRANSFERS
1140	ADVANCES AND PETTY CASH
1141	PETTY CASH
1142	CHANGE FUND
1143	PAYROLL ADVANCES
1144	TRAVEL ADVANCES
1200	INVESTMENTS
1201	CORPORATE STOCKS & BONDS
1210	INVESTMENTS AT PAR VALUE
1211	DISCOUNTS
1212	PREMIUMS
1218	SAVINGS INVESTMENT
1219	IRS TAX DUE INVESTMENTS
1220	ACCRUED INTEREST RECEIVABLE
1300	ACCOUNTS RECEIVABLE
1301	BILLED SERVICES
1302	UNCOLLECTIBLE ACCOUNTS
1310	TAXES RECEIVABLE
1320	SPECIAL ASSESSMENTS RECEIVABLE
1321	SPECIAL ASSESSMENTS
1322	CERTIFIED ASSESSMENTS
1340	OTHER RECEIVABLES
1341	RETURNED CHECKS RECEIVABLE
1350	DUE FROM OTHER FUNDS
1351	DUE FROM OTHER ACCOUNTS
1352	DUE FROM CREDIT CARDS

CINCINNATI FINANCIAL SYSTEM
BALANCE SHEET ACCOUNTS

CODE	ACCOUNT NAME
1360	DUE FROM OTHER GOVERNMENTS
1361	DUE FROM HAMILTON COUNTY
1362	DUE FROM STATE OF OHIO
1363	DUE FROM FEDERAL GOVERNMENT
1364	DUE FROM FIDUCIARY ACTIVITIES (ENGAGEMENT)
1370	ADVANCES TO OTHER FUNDS
1380	LOANS RECEIVABLE
1390	DEFERRED CHARGES (ENGAGEMENT)
1400	INVENTORY
1500	PREPAID EXPENSES
1600	RESTRICTED ASSETS
1610	RA - EQUITY IN CITY TREASURY
1620	RA - INVESTMENTS, AT COST
1700	SALES TYPE LEASES
1750	DEFERRED COMPENSATION DEPOSITS
1800	FIXED ASSETS
1810	LAND
1820	BUILDINGS
1829	ACCUMULATED DEPRECIATION - BUILDINGS
1830	IMPROVEMENTS
1839	ACCUMULATED DEPRECIATION - IMPROVEMENT
1840	MACHINERY & EQUIPMENT
1849	ACCUMULATED DEPRECIATION - M & E
1850	CONSTRUCTION IN PROGRESS
1860	LEASEHOLD IMPROVEMENTS
1870	LEASED PROPERTY UNDER CAPITAL LEASE
1879	ACCUMULATED AMORTIZATION

CINCINNATI FINANCIAL SYSTEM
BALANCE SHEET ACCOUNTS

CODE	ACCOUNT NAME
1890	INFRASTRUCTURE(ENGAGEMENT)
1899	ACCUMULATED DEPRECIATION INFRASTRUCTURE (ENGAGEMENT)
1900	AMOUNT AVAILABLE IN DEBT SERVICE
1950	AMOUNT TO BE PROVIDED FOR DEBT
2000	LIABILITIES
2100	ACCOUNTS PAYABLE
2101	VOUCHERS PAYABLE
2102	NOTES PAYABLE
2103	OTHER ACCOUNTS PAYABLE - MEDICARE
2110	DEPOSITS PAYABLE
2111	MASON SEWER DEPOSITS
2112	MASON INDUSTRIAL PRETREAT PERMIT FEE
2113	MASON INDUSTRIAL PRETREATMENT CHARGE
2114	MASON EFFLUENT WATER
2115	MASON STORMWATER
2116	MASON GARBAGE COLLECTION
2118	AMBERLY STORMWATER COLLECTION
2119	SILVERTON WASTE COLLECTION
2120	DEPOSITS PAYABLE AND FLEX BENEFITS INSURANCE FEE
2121	BIDDERS DEPOSITS
2122	OTHER DEPOSITS AND FLEX BENEFITS REIMBURSABLE ACCOUNTS
2123	PREPAYMENTS AND FLEX BENEFITS ADMINISTRATIVE FEE
2124	TEMPORARY USE OF METER DEPOSITS
2125	OVERPAYMENT ON ACCOUNT RECEIVABLES
2126	ADVANCED PAYMENTS
2127	PAYROLL REVENUE UNDISTRIBUTED
2128	FIRE DEPARTMENT PERMIT ADVANCES
2130	WITHHOLDINGS & OTHER DEPOSITS
2131	OHIO POLICE & FIRE PENSION & OPERS
2132	CITY PENSION
2141	ARLINGTON HEIGHTS TRASH SERVICE
2142	ARLINGTON HEIGHTS ADMIN FEE
2143	DEER PARK WASTE COLLECTION
2144	GOLF MANOR WASTE COLLECTION

CINCINNATI FINANCIAL SYSTEM
BALANCE SHEET ACCOUNTS

CODE	ACCOUNT NAME
2145	FOREST PARK WASTE COLLECTION
2146	CHEVIOT WASTE COLLECTION
2200	ACCRUED PAYABLES
2210	ACCRUED PAYROLL
2220	ACCRUED LIABILITIES
2230	ACCRUED INTEREST
2300	PAYABLE FROM RESTRICTED ASSETS
2310	CONSTRUCTION CONTRACTS
2320	DEPOSITS FOR SERVICES
2330	FISCAL AGENTS
2500	UNDISTRIBUTED INCOME
2520	UNDISTRIBUTED INVESTMENT INCOME
2521	BOND SALE PROCEEDS CURRENT YEAR
2522	BOND SALE PROCEEDS PRIOR YEAR
2530	OTHER (RESERVED FOR INTERNAL SERVICE FUNDS)
2535	EMERGENCY RESERVE
2540	RESERVE FOR TREASURY INVEST
2550	UNEARNED INCOME (CWW DEPOSITS)
2560	UNINCORPORATED COUNTY SHARE
2570	UNDISTRIBUTED INVESTMENT INCOME - LINKED DEPOSIT LOAN PROGRAM
2600	DUE TO OTHER FUNDS
2610	DUE TO OTHER GOVERNMENTS
2611	DUE TO HAMILTON COUNTY
2612	DUE TO STATE OF OHIO
2613	DUE TO FEDERAL GOVERNMENT
2614	DUE TO FIDUCIARY ACTIVITIES (ENGAGEMENT)
2620	DEFERRED REVENUE

CINCINNATI FINANCIAL SYSTEM
BALANCE SHEET ACCOUNTS

CODE	ACCOUNT NAME
2640	ZOOLOGICAL SOCIETY RESERVE
2641	ADAMS LANDING RESERVE
2642	LAURAL HOMES 108 LOAN RESERVE
2700	ARBITRAGE INTEREST
2701	2000 ARBITRAGE INTEREST
2711	2001 ARBITRAGE INTEREST
2721	2002 ARBITRAGE INTEREST
2731	2003 ARBITRAGE INTEREST
2741	2004 ARBITRAGE INTEREST
2751	2005 ARBITRAGE INTEREST
2761	2006 ARBITRAGE INTEREST
2771	2007 ARBITRAGE INTEREST
2781	2008 ARBITRAGE INTEREST
2791	2009 ARBITRAGE INTEREST
2800	LONG TERM
2810	ESTIMATED LIABILITY FOR COMPENSATED ABSENCES
2820	ADVANCES FROM OTHER FUNDS
2830	ADVANCES FROM OTHER GOVERNMENTS
2831	ADVANCES FROM HAMILTON COUNTY
2832	ADVANCES FROM STATE OF OHIO
2833	ADVANCES FROM FEDERAL GOVERNMENT
2840	DEFERRED COMPENSATION PAYABLE
2850	NONCURRENT OBLIGATION - CAPITAL LEASES
2900	LONG TERM
2910	MATURED BONDS PAYABLE

CINCINNATI FINANCIAL SYSTEM
BALANCE SHEET ACCOUNTS

CODE	ACCOUNT NAME
2920	MATURED INTEREST PAYABLE
2930	GENERAL OBLIGATION NOTES PAYABLE
2940	GENERAL OBLIGATION BONDS PAYABLE
2941	DEFERRED BOND PREMIUM NONCURRENT
2960	CURRENT OBLIGATIONS - CAPITAL LEASES
2990	OTHER LIABILITIES - CURRENT (ENGAGEMENT)
3000	FUND EQUITY
3100	CONTRIBUTED CAPITAL
3200	INVESTMENT IN GENERAL FIXED ASSETS
3210	INVESTMENT IN GENERAL FIXED ASSETS
3300	RETAINED EARNINGS
3310	RESERVED FOR RESTRICTED ASSETS
3311	RESTRICTED FOR DEBT SERVICE (ENGAGEMENT)
3312	RESTRICTED FOR CAPITAL ASSET (ENGAGEMENT)
3313	RESTRICTED FOR OTHER PURPOSES (ENGAGEMENT)
3314	RESTRICTED FOR PERMANENT EXPENDABLES (ENGAGEMENT)
3315	RESTRICTED FOR PERMANENT NONEXPENDABLES (ENGAGEMENT)
3320	UNRESERVED - RETAINED EARNINGS
3400	FUND BALANCE
3410	RESERVED FOR ENCUMBRANCES
3411	CURRENT YEAR ENCUMBRANCES
3412	PRIOR YEAR ENCUMBRANCES
3415	RESERVED FOR PRE ENCUMBRANCES
3420	RESERVED FOR EMPLOYEE RETIREMENT SYSTEM
3430	RESERVED IN ACCORDANCE WITH TRUST
3440	RESERVED FOR CAPITAL PROJECTS
3450	RESERVED FOR ADVANCES TO OTHER FUNDS
3452	RESERVED FOR WORKING CAPITAL (ENGAGEMENT)

***CINCINNATI FINANCIAL SYSTEM
BALANCE SHEET ACCOUNTS***

<i>CODE</i>	<i>ACCOUNT NAME</i>
3453	RESERVED FOR ZOO (ENGAGEMENT)
3460	RESERVED FOR INVENTORY
3461	RESERVE FOR LOSS CONTINGENCIES
3470	DESIGNATED FOR INTERNAL SERVICE FUNDS
3480	DESIGNATED FOR DEBT SERVICE
3490	UNDESIGNATED FUND BALANCE
3500	ESTIMATED REVENUE
3510	ESTIMATED REVENUE
3520	REVENUE (CR)
3550	REFUND OF REVENUE (DR)
3580	TRANSFERS OUT
3600	APPROPRIATIONS
3610	APPROPRIATIONS (CURRENT YEAR)
3615	APPROPRIATIONS (PRIOR YEAR)
3620	APPROPRIATIONS EXPENDITURES
3621	APPROPRIATIONS EXPENDITURES CR
3622	APPROPRIATIONS EXPENDITURES CHARGES (PRIOR YEAR)
3623	APPROPRIATIONS EXPENDITURES CORRECTIONS (PRIOR YEAR)
3680	TRANSFERS IN

CINCINNATI FINANCIAL SYSTEM
DISBURSEMENT CATEGORY CODES

DISBURSEMENT

CATEGORY		DESCRIPTION
AR	C/O	ARCHITECTURE
BR	C/O	BOND RETIREMENT
CA	C/O	COMPLIANCE & ADMINISTRATIVE HEARINGS
CC	C/O	CONVENTION CENTER
CP	C/O	LAW- CRIMINAL PROSECUTION
DM	C/O	DEPUTY CITY MANAGER
EG	C/O	TRANSPORTATION & ENGINEERING
ES	C/O	EMPLOYEE SAFETY DIVISION
ET	C/O	EMPLOYMENT & TRAINING
FI	C/O	FIRE DEPARTMENT
FM	C/O	FACILITY MANAGEMENT
GA	C/O	GENERAL AVIATION
GS	C/O	GENERAL STORES
HM	C/O	TRAFFIC & ROAD OPERATIONS
HS	C/O	HUMAN SERVICES
IA	C/O	INTERNAL AUDIT
IT	C/O	INCOME TAX
KC	C/O	KEEP CINTI BEAUTIFUL
MG	C/O	FLEET SERVICES
OM	C/O	OFFICE OF MUNICIPAL INVESTIGATION
PC	C/O	LAW- PRIVATE COMPLAINT
PF	C/O	PARKING FACILITIES
PO	C/O	POLICE DEPARTMENT
PR	C/O	PAYROLL OFFICE
RB	C/O	BUDGET & EVALUATION
RE	C/O	REAL ESTATE/RELOCATION
RM	C/O	RISK MANAGEMENT
RP	C/O	PRINTING SERVICES
RT	C/O	RETIREMENT
SA	C/O	SANITATION
SW	C/O	STORMWATER MANAGEMENT
TE	C/O	TRAFFIC ENGINEERING
TL	C/O	TELECOMMUNICATIONS
TR	C/O	TREASURY
01	C/O	CLERK OF COUNCIL
02	C/O	MAYOR'S OFFICE
09	C/O	RCC
10	C/O	CITY MANAGER'S OFFICE
11	C/O	LAW DEPARTMENT-CITY HALL
12	C/O	HUMAN SERVICES
13	C/O	ACCOUNTS & AUDITS
14	C/O	PURCHASING DIVISION
15	C/O	COMM DEVLPT/ECONOMIC DEVLPT
16	C/O	DEPT OF COMMUNITY DEVELOPMT
17	C/O	CITY PLANNING DEPARTMENT
18	C/O	CABLE COMMUNICATIONS
19	C/O	DEPARTMENT OF RECREATION
20	C/O	PARKS DEPARTMENT
21	C/O	BUILDINGS & INSPECTIONS
23	C/O	PUBLIC SERVICES
24	C/O	GENERAL SERVICES
26	C/O	HEALTH DEPARTMENT
31	C/O	WATER WORKS- ADMINISTRATION

***CINCINNATI FINANCIAL SYSTEM
DISBURSEMENT CATEGORY CODES***

DISBURSEMENT

<i>CATEGORY</i>		<i>DESCRIPTION</i>
32	C/O	WATER WORKS- COMMERCIAL
33	C/O	WATER WORKS- SUPPLY
34	C/O	WATER WORKS- DISTRIBUTION
35	C/O	WATER WORKS- WATER QUALITY RESEARCH
36	C/O	WATER WORKS- ENGINEERING
40	C/O	METROPOLITAN SEWER DISTRICT
97	C/O	MESSENGER PICKUP
98	C/O	TREASURY- FINANCE
99		ATTACHMENT